INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS ARE ESTABLISHED TO ACCOUNT FOR SERVICES FURNISHED TO OTHER COUNTY DEPARTMENTS AND ARE FINANCED PRIMARILY BY THESE SERVICE CHARGES. BECAUSE THEY ARE EXEMPT FROM BUDGETARY CONTROL, THEY ARE FREE TO EMPLOY COMMERCIAL ACCOUNTING TECHNIQUES, AND ARE OFTEN USED IN SITUATIONS WHERE A MORE ACCURATE DETERMINATION OF OPERATING RESULTS IS DESIRED.

ROAD AND COMMUNICATION EQUIPMENT FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR THE FINANCING OF PUBLIC WORKS AND COMMUNICATIONS EQUIPMENT PROVIDED TO OTHER COUNTY DEPARTMENTS ON A COST REIMBURSEMENT BASIS.

PURCHASING FUND

THIS FUND ACCOUNTS FOR THE FINANCING OF MATERIALS AND SUPPLIES PROVIDED TO COUNTY DEPARTMENTS ON A COST REIMBURSEMENT BASIS.

SPECIAL DISTRICT LOANS FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FINANCING FOR START UP SERVICES FOR NEW SPECIAL DISTRICTS AND COUNTY SERVICE AREAS ON A COST REIMBURSEMENT BASIS.

RISK FINANCING

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR ALL OF THE COUNTY'S UNINSURED RISK MANAGEMENT ACTIVITIES.

FLEET SERVICES FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR THE FINANCING OF GENERAL SERVICES' FLEET VEHICLES PROVIDED TO OTHER COUNTY DEPARTMENTS ON A COST REIMBURSEMENT BASIS.

MAIL, PRINT & RECORDS

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR THE FINANCING OF GENERAL SERVICES' MAIL, PRINTING AND RECORD STORAGE SERVICES PROVIDED TO OTHER COUNTY DEPARTMENTS ON A COST REIMBURSEMENT BASIS.

OTHER MISCELLANEOUS FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR THE FINANCING OF CLOTHING AND PERSONAL SUNDRY ITEMS FOR PERSONS INSTITUTIONALIZED AT VARIOUS COUNTY FACILITIES.

INTERNAL SERVICE FUNDS COMBINING BALANCE SHEET June 30, 1999

With Comparative Figures for June 30, 1998 (In Thousands)

STATEMENT 7

	COMM	OAD AND MUNICATION UIPMENT	PURCHASING	SPECIAL DISTRICT LOANS
ASSETS Equity in Pooled Cash and Investments	\$	15,918	586	586
Collections in Transit	Ψ	13,710	300	300
Imprest Cash			200	
Accounts Receivable		2	2	
Due from Other Funds		862	4,846	
Advances to Other Funds				316
Inventory of Equipment, Materials				
and Supplies, at cost		517	900	
Equipment, Net of Allowance for Depreciation		15 011		
of \$16,121 in 1999 (\$13,288 in 1998) Total Assets	\$	15,211 32,510	4 E24	000
Total Assets	Ф	32,510	6,534	902
LIABILITIES AND FUND EQUITY Liabilities:				
Accounts Payable	\$	118	5,127	
Due to Other Funds		429	4	
Long-Term Debt Payable				
Total Liabilities		547	5,131	
Fund Equity:				
Contributed Capital		9,541	1,171	902
Retained Earnings:		7,011	.,	702
Unreserved		22,422	232	
Total Fund Equity		31,963	1,403	902
Total Liabilities and Fund Equity	\$	32,510	6,534	902

INTERNAL SERVICE FUNDS COMBINING BALANCE SHEET June 30, 1999

With Comparative Figures for June 30, 1998 (In Thousands)

STATEMENT 7 (Cont)

ASSETS	FIN	RISK JANCING	FLEET SERVICES	MAIL, PRINT & RECORDS
Equity in Pooled Cash and Investments Collections in Transit Imprest Cash	\$	38,651	9,986 1	681
Accounts Receivable Due from Other Funds Advances to Other Funds		36 1,054	61 2,430	54 167
Inventory of Equipment, Materials and Supplies, at cost Equipment, Net of Allowance for Depreciation			719	115
of \$16,121 in 1999 (\$13,288 in 1998) Total Assets	\$	39,741	23,791 36,988	802 1,819
LIABILITIES AND FUND EQUITY Liabilities:				
Accounts Payable Due to Other Funds Long-Term Debt Payable Total Liabilities	\$	131 183 65,221 65,535	502 673 11,008 12,183	299 148 377 824
Fund Equity: Contributed Capital Retained Earnings:			23,615	575
Unreserved Total Fund Equity		(25,794) (25,794)	1,190 24,805	420 995
Total Liabilities and Fund Equity	\$	39,741	36,988	1,819

INTERNAL SERVICE FUNDS COMBINING BALANCE SHEET June 30, 1999

With Comparative Figures for June 30, 1998 (In Thousands)

STATEMENT 7 (Cont)

			TOTA	LS
ASSETS	M	OTHER IISCELLANEOUS	1999	1998
Equity in Pooled Cash and Investments Collections in Transit Imprest Cash Accounts Receivable	\$	1,098 41	67,506 42 200 155	54,058 89 200 113
Due from Other Funds Advances to Other Funds Inventory of Equipment, Materials		20	9,379 316	8,149 476
and Supplies, at cost Equipment, Net of Allowance for Depreciation		145	2,396	2,686
of \$16,121 in 1999 (\$13,288 in 1998) Total Assets	\$	78 1,382	39,882 119,876	27,674 93,445
LIABILITIES AND FUND EQUITY Liabilities:				
Accounts Payable Due to Other Funds Long-Term Debt Payable Total Liabilities	\$	85 222 307	6,262 1,659 76,606 84,527	6,611 4,587 88,973 100,171
Fund Equity: Contributed Capital Retained Earnings:		4	35,808	25,766
Unreserved Total Fund Equity		1,071 1,075	(459) 35,349	(32,492) (6,726)
Total Liabilities and Fund Equity	\$	1,382	119,876 (Statement 1A)	93,445

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

Year Ended June 30, 1999 With Comparative Figures for June 30, 1998 (In Thousands)

STATEMENT 7A

	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	RISK FINANCING	FLEET SERVICES
Operating Revenues: Charges for Services	\$ 6,039	47,442	32,370	8,558
Operating Expenses: Cost of materials Claims and Judgments Repairs and maintenance Fuel Contracted Services Depreciation Other Total Operating Expenses	672 2,374 365 1,522 1,546 6,479	47,525 47,525	1,958 1,958	1,564 1,048 2,451 170 2,869 67 8,169
Operating Income (Loss)	(440)	(83)	30,412	389
Nonoperating Revenues: Interest Other Total Nonoperating Revenues	583 583	13 13	1,041 1,041	438 438
Nonoperating Expenses: Loss on Disposal of Equipment Interest on Long Term Debt Total Nonoperating Expenses	108 108			31 361 392
Nonoperating Income (Loss)	475	13	1,041	46
Income (Loss) Before Operating Transfers	35	(70)	31,453	435
Operating Transfers In Operating Transfers (Out)			(37)	260 (98)
Net Income (Loss)	35	(70)	31,416	597
Retained Earnings: Beginning Balance Residual Equity Transfers (Out) Ending Balance (Statement 7)	22,387 \$ 22,422	302 232	(57,210) (25,794)	593 1,190

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

Year Ended June 30, 1999 With Comparative Figures for June 30, 1998 (In Thousands)

STATEMENT 7A (Cont)

	MAIL,		TOTALS		
	PRINT & RECORDS	OTHER MISCELLANEOUS	1999	1998	
Operating Revenues: Charges for Services	\$ 8,300	2,763	105,472	96,325	
Operating Expenses: Cost of materials Claims and Judgments	8,071	1,309	59,141 1,958	53,234 27,828	
Repairs and maintenance Fuel Contracted Services	266	12 1	3,700 2,817 170	3,653 3,030 150	
Depreciation Other	116 17	13 122	4,520 1,752	3,128 952	
Total Operating Expenses Operating Income (Loss)	8,470 (170)	1,457 1,306	74,058 31,414	91,975 4,350	
Nonoperating Revenues: Interest Other	44	13	2,132	1,972	
Total Nonoperating Revenues Nonoperating Expenses: Loss on Disposal of Equipment	44	17	2,136 139	1,972 408	
Interest on Long Term Debt Total Nonoperating Expenses	27 27		388 527	241 649	
Nonoperating Income (Loss)	17	17	1,609	1,323	
Income (Loss) Before Operating Transfers	(153)	1,323	33,023	5,673	
Operating Transfers In Operating Transfers (Out)		(1,115)	260 (1,250)	242 (995)	
Net Income (Loss)	(153)	208	32,033	4,920	
Retained Earnings: Beginning Balance Residual Equity Transfers (Out)	573	863	(32,492)	(36,899) (513)	
Ending Balance (Statement 7)	\$ 420	1,071	(459)	(32,492)	

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS Year Ended June 30, 1999 With Comparative Figures for June 30, 1998 (In Thousands)

ROAD AND SPÉCIAL SPÉCIAL COMMUNICATION PURCHASING SPÉCIAL COMMUNICATION PURCHASING	(In Inousands	5)				
Cash Flows from Operating Activities: Operating Income (Loss) Adjustments to Reconcile Operating Income (Loss) To Net Cash Provided by Operating Activities: Depreciation Decrease (Increase) in Accounts Receivable Decrease (Increase) in Due from Other Funds Decrease (Increase) in Due from Other Funds Decrease (Increase) in Due from Other Funds Decrease (Increase) in Inventory Decrease (Increase) in Due from Other Funds Decrease (Decrease) in Long-Term Debt Payable Increase (Decrease) in Long-Term Debt Payable Increase (Decrease) in Long-Term Debt Payable Net Cash Provided (Used) by Operating Activities Residual Equity Transfer In Residual Equity Transfer (Out) Transfers from (to) Other Funds Advances Made on Long-Term Loans Net Cash Provided (Used) by Non-Capital Financing Activities Cash Flows from Capital and Related Financing Activities: Acquisition of Fixed Assets Proceeds from Sales of Equipment Principal paid on Long-Term Debt Interest Paid on Long-Term Debt Interest Paid on Long Term Paid Paid Paid Paid Paid Paid Paid Paid		COMMUNICATION			SPECIAL DISTRICT	
Adjustments to Reconcile Operating Income (Loss) To Net Cash Provided by Operating Activities: Depreciation 1,522 Decrease (Increase) in Accounts Receivable 2 7 7 Decrease (Increase) in Due from Other Funds (195) (493) Decrease (Increase) in Inventory (56) 140 Increase (Decrease) in Inventory (56) 140 Increase (Decrease) in Due to Other Funds (3,022) 4 Increase (Decrease) in Due to Other Funds (3,022) 4 Increase (Decrease) in Due to Other Funds (3,022) 4 Increase (Decrease) in Due to Other Funds (3,022) 4 Increase (Decrease) in Due to Other Funds (3,022) 4 Increase (Decrease) in Cong-Term Debt Payable Net Cash Provided (Used) by Operating Activities Residual Equity Transfer In Residual Equity Transfer In Residual Equity Transfer In Residual Equity Transfer (Out) Transfers from (to) Other Funds Advances Made on Long-Term Loans Net Cash Provided (Used) by Non-Capital Financing Activities Cash Flows from Capital and Related Financing Activities: Acquisition of Fixed Assets Proceeds from Sales of Equipment Financing Activities Proceeds from Sales of Equipment Residual Equity Transfers In Net Cash Provided (Used) by Operating Activities Cash Flows from Investing Activities Interest 733 13 7 Net Increase (Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents-Beginning of Year 20,379 869 420 Cash and Cash Equivalents-End of Year Noncash Investing, Capital Financing Activities Transfer Fixed Assets from (to) Gen Fixed Assets/Other Funds Acquisition of Fixed Assets from General Fund Total Noncash Investing, Capital Financing Activities Transfer Fixed Assets from General Fund Total Noncash Investing, Capital Financing Activities Saumption of Capital Lease Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities Saumption of Capital Lease Form General Fund Total Noncash Investing, Capital Financing Activities	Cash Flows from Operating Activities:	_	2011 1112111		20710	
Adjustments to Reconcile Operating Income (Loss) To Net Cash Provided by Operating Activities: Depreciation Decrease (Increase) in Accounts Receivable Decrease (Increase) in Due from Other Funds Decrease (Increase) in Inventory (56) 140 Increase (Decrease) in Inventory (56) 140 Increase (Decrease) in Due to Other Funds Increase (Decrease) in Long-Term Debt Payable Net Cash Provided (Used) by Operating Activities Residual Equity Transfer In Residual Equity Transfer (Out) Transfers from (to) Other Funds Advances Made on Long-Term Loans Net Cash Provided (Used) by Non-Capital Financing Activities Acquisition of Fixed Assets Acquisition of Fixed Assets Proceeds from Sales of Equipment Forceads from Sales of Equipment Provided (Used) by Capital and Related Financing Activities Interest Paid on Long Term Debt Residual Equity Transfers In Net Cash Provided (Used) by Capital and Related Financing Activities Interest Paid on Long Term Debt Residual Equity Transfers In Net Cash Provided (Used) by Capital and Related Financing Activities Interest Paid on Long Term Debt Residual Equity Transfers In Net Cash Provided (Used) by Capital and Related Financing Activities Interest Interest Paid on Long Term Debt Residual Equity Transfers In Net Cash Acquisition of Fixed Assets form (Interest Paid on Capital Lease Interest Intere	. •	\$	(440)	(83)		
To Net Cash Provided by Operating Activities: Depreciation 1,522 Decrease (Increase) in Accounts Receivable 2 7 Decrease (Increase) in Due from Other Funds (195) (493) Decrease (Increase) in Due from Other Funds (196) (493) Decrease (Increase) in Inventory (56) 140 Increase (Decrease) in Accounts Payable (379) 329 Increase (Decrease) in Due to Other Funds (3,022) 4 Increase (Decrease) in Long-Term Debt Payable Net Cash Provided (Used) by Operating Activities (2,568) (96) Cash Flows from Non-Capital Financing Activities: Residual Equity Transfer (Out) Transfers from (10) Other Funds Advances Made on Long-Term Loans Net Cash Provided (Used) by Non-Capital Financing Activities (3,158) Proceeds from Capital and Related Financing Activities: Acquisition of Fixed Assets Proceeds from Sales of Equipment Principal paid on Long-Term Debt Interest Paid on Long Term Debt Residual Equity Transfers In Net Cash Provided (Used) by Capital and Related Financing Activities (2,626) Cash Flows from Investing Activities: Interest Paid on Long Term Debt Interest Paid on Long Term Debt Residual Equity Transfers In Net Increase (Decrease) in Cash and Cash Equivalents-Beginning of Year (4,461) (83) 166 Cash and Cash Equivalents-Beginning of Year (5,59) 869 Acquisition of Fixed Assets from(5) Gen Fixed Assets/Other Funds Acquisition of Fixed Assets from(5) Gen Fixed Assets/Other Funds Acquisition of Fixed Assets from Gen Long-Term Debt Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities		Ψ	(440)	(03)		
Depreciation						
Decrease (Increase) in Accounts Receivable 2 7 Decrease (Increase) in Due from Other Funds (195) (493) Decrease (Increase) in Inventory (56) 140 Increase (Decrease) in Accounts Payable (379) 329 Increase (Decrease) in Accounts Payable (3,022) 4 Increase (Decrease) in Long-Term Debt Payable Net Cash Provided (Used) by Operating Activities (2,568) (96) Cash Flows from Non-Capital Financing Activities: Residual Equity Transfer In Residual Equity Transfer (Out) Transfers from (to) Other Funds Advances Made on Long-Term Loans Net Cash Provided (Used) by Non-Capital Financing Activities (3,158) Froceeds from Sales of Equipment Principal paid on Long-Term Debt Interest Paid on Long Term Debt Residual Equity Transfers In Residual Equity Transfer In Residual Equity Transfer In Residual Equity Interest Paginal Icase Increase (4,461) Residual Equity Transfer In Residual Equity Interest Paginal Financing Activities Residual Equity Interest Paginal Financing Activities Residual Equity Interest Interest Residual Equity Interest Increase In Capital Financing Activities Residual Equity Transfer Irm General Fund Total Noncash Investing, Capital Financing Activities Residual Equity Transfer Irm Capital Financing Activities Residual Equity Transfer Irm General Fund Total Noncash Investing, Capital Financing Activities Residual Equity Transfer Irm Pagital Financing Activities Residual Equity Transfer Irm Resident Investing, Capital Financing Activities Residual Equity Transfer Irm Resident Investing, Capital Financing Activities Residual Equity Transfer Irm Residual Equity Transfer Irm Resident Investing, Capital Financing Activities			1 522			
Decrease (Increase) in Due from Other Funds (195) (493) Decrease (Increase) in Inventory (56) 140 Increase (Decrease) in Accounts Payable (379) 329 Increase (Decrease) in Due to Other Funds (3,022) 4 Increase (Decrease) in Long-Term Debt Payable Net Cash Provided (Used) by Operating Activities Cash Flows from Non-Capital Financing Activities: Residual Equity Transfer (0ut) Transfers from (10) Other Funds Advances Made on Long-Term Loans 159 Net Cash Provided (Used) by Non-Capital Financing Activities (3,158) Proceeds from Sales of Equipment 532 Proceeds from Sales of Equipment 1000 Interest Paid on Long-Term Debt 11nterest Paid on Long-Term Paid Paid Paid Paid Paid Paid Paid Paid	·			7		
Decrease (Increase) in Inventory Increase (Decrease) in Accounts Payable Increase (Decrease) in Due to Other Funds Increase (Decrease) in Due to Other Funds Increase (Decrease) in Long-Term Debt Payable Net Cash Provided (Used) by Operating Activities Residual Equity Transfer In Residual Equity Transfer (Out) Transfers from (to) Other Funds Advances Made on Long-Term Loans Net Cash Provided (Used) by Non-Capital Financing Activities Cash Flows from Capital and Related Financing Activities: Acquisition of Fixed Assets Proceeds from Sales of Equipment Principal paid on Long-Term Debt Interest Pald on Long Term Debt Related Financing Activities Interest Pald on Long Term Debt Interest Pald on Long Activities Interest (Used) by Capital and Related Financing Activities (2,626) Cash Flows from Investing Activities: Interest 733 13 7 Net Increase (Decrease) in Cash and Cash Equivalents-Beginning of Year Cash and Cash Equivalents-End of Year \$ 15,918 786 586 Noncash Investing, Capital Financing Activities Transfer Fixed Assets through Capital Lease Assumption of Capital Lease from Gen Long-Term Debt Accrued Interest Residual Equity Transfer Firm General Fund Total Noncash Investing, Capital Financing Activities Transfer Fixed Assets through Capital Lease Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities Transfer Fixed Assets through Capital Lease Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities Transfer Fixed Assets from General Fund Total Noncash Investing, Capital Financing Activities **Addition** **						
Increase (Decrease) in Accounts Payable (379) 329 Increase (Decrease) in Due to Other Funds (3,022) 4 Increase (Decrease) in Due to Other Funds (3,022) 4 Increase (Decrease) in Long-Term Debt Payable (2,568) (96) Cash Flows from Non-Capital Financing Activities: Residual Equity Transfer In Residual Equity Transfer (Dut) Transfers from (10) Other Funds (3,022) 159 Increase (3,022) 15						
Increase (Decrease) in Due to Other Funds Increase (Decrease) in Long-Term Debt Payable Net Cash Provided (Used) by Operating Activities Cash Flows from Non-Capital Financing Activities: Residual Equity Transfer (Out) Transfers from (to) Other Funds Advances Made on Long-Term Loans Net Cash Provided (Used) by Non-Capital Financing Activities Cash Flows from Capital and Related Financing Activities: Acquisition of Fixed Assets Proceeds from Sales of Equipment Principal paid on Long-Term Debt Interest Paid on Long Term Debt Residual Equity Transfers In Net Cash Provided (Used) by Sales of Equipment Related Financing Activities Cash Flows from Capital and Related Financing Activities: Acquisition of Fixed Assets Proceeds from Sales of Equipment Principal paid on Long-Term Debt Interest Paid on Long Term Debt Residual Equity Transfers In Net Cash Provided (Used) by Capital and Related Financing Activities Interest 733 13 7 Net Increase (Decrease) in Cash and Cash Equivalents-Beginning of Year 20,379 869 420 Cash and Cash Equivalents-End of Year \$ 15,918 786 586 Noncash Investing, Capital Financing Activities Transfer Fixed Assets from(to) Gen Fixed Assets/Other Funds Acquisition of Fixed Assets through Capital Lease Assumption of Capital Lease from Gen Long-Term Debt Accrued Interest 44 Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities Transfer Fixed Assets from General Fund Total Noncash Investing, Capital Financing Activities Transfer Fixed Assets from General Fund Total Noncash Investing, Capital Financing Activities Transfer Fixed Assets from General Fund						
Increase (Decrease) in Long-Term Debt Payable Net Cash Provided (Used) by Operating Activities Cash Flows from Non-Capital Financing Activities: Residual Equity Transfer In Residual Equity Transfer (Out) Transfers from (to) Other Funds Advances Made on Long-Term Loans Advances Made on Long-Term Loans Net Cash Provided (Used) by Non-Capital Financing Activities Cash Flows from Capital and Related Financing Activities: Acquisition of Fixed Assets Proceeds from Sales of Equipment Principal paid on Long-Term Debt Interest Paid on Long Term Debt Residual Equity Transfers In Net Cash Provided (Used) by Capital and Related Financing Activities Interest Inte						
Net Cash Provided (Used) by Operating Activities Cash Flows from Non-Capital Financing Activities: Residual Equity Transfer (Dut) Transfers from (to) Other Funds Advances Made on Long-Term Loans Net Cash Provided (Used) by Non-Capital Financing Activities Cash Flows from Capital and Related Financing Activities: Acquisition of Fixed Assets Proceeds from Sales of Equipment Principal paid on Long-Term Debt Interest Paid on Long-Term Debt Residual Equity Transfers In Net Cash Provided (Used) by Capital and Related Financing Activities Cash Flows from Investing Activities: Interest Paid on Long-Term Debt Interest Paid on Long-Term Debt Residual Equity Transfers In Net Cash Provided (Used) by Capital and Related Financing Activities: Interest Cash Flows from Investing Activities: Interest Cash Flows from Investing Activities: Interest Cash Equivalents Cash Equivalents-Beginning of Year Cash and Cash Equivalents-Beginning of Year Cash and Cash Equivalents-End of Year Sale Assets Flow (Lo) Gen Fixed Assets/Other Funds Acquisition of Fixed Assets Ihrough Capital Lease Assumption of Capital Lease from General Fund Total Noncash Investing, Capital Financing Activities Float Noncash Investing, Capital Financing Activities Transfer Fixed Assets from General Fund Total Noncash Investing, Capital Financing Activities			(3,022)	4		
Cash Flows from Non-Capital Financing Activities: Residual Equity Transfer In Residual Equity Transfer (Out) Transfers from (to) Other Funds Advances Made on Long-Term Loans Net Cash Provided (Used) by Non-Capital Financing Activities: Acquisition of Fixed Assets Proceeds from Capital and Related Financing Activities: Acquisition of Fixed Assets Proceeds from Sales of Equipment Principal paid on Long-Term Debt Interest Paid on Long Term Debt Residual Equity Transfers In Net Cash Provided (Used) by Capital and Related Financing Activities [2,626] Cash Flows from Investing Activities: Interest Inter						
Residual Equity Transfer (Out) Transfers from (to) Other Funds Advances Made on Long-Term Loans Net Cash Provided (Used) by Non-Capital Financing Activities Cash Flows from Capital and Related Financing Activities: Acquisition of Fixed Assets Proceeds from Sales of Equipment Interest Paid on Long-Term Debt Residual Equity Transfers In Net Cash Provided (Used) by Capital and Related Financing Activities Cash Flows from Investing Activities: Interest Paid on Long Term Debt Residual Equity Transfers In Net Cash Provided (Used) by Capital and Related Financing Activities Interest Interest Cash Equivalents Interest Cash Equivalents Residual Equivalents-Beginning of Year Cash and Cash Equivalents-Beginning of Year Cash and Cash Equivalents-End of Year Noncash Investing, Capital Financing Activities Transfer Fixed Assets from(to) Gen Fixed Assets/Other Funds Acquisition of Fixed Assets through Capital Lease Assumption of Capital Lease from Gen Long-Term Debt Accrued Interest Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities Fixed Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities Fixed Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities Fixed Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities Fixed Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities Fixed Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities Fixed Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities Fixed Residual Equity Transfer from General Fund Fixed Residual Equity Transfer from General	Net Cash Provided (Used) by Operating Activities		(2,568)	(96)		
Residual Equity Transfer (Out) Transfers from (to) Other Funds Advances Made on Long-Term Loans Net Cash Provided (Used) by Non-Capital Financing Activities Cash Flows from Capital and Related Financing Activities: Acquisition of Fixed Assets Proceeds from Sales of Equipment Principal paid on Long-Term Debt Interest Paid on Long Term Debt Residual Equity Transfers In Net Cash Provided (Used) by Capital and Related Financing Activities: Interest Cash Flows from Investing Activities: Interest Cash Flows from Investing Activities: Interest Cash Equivalents Cash Equivalents Cash Equivalents-Beginning of Year Cash and Cash Equivalents-End of Year Noncash Investing, Capital Financing Activities Transfer Fixed Assets from Gen Long-Term Debt Accuded Interest Assumption of Capital Lease from General Fund Total Noncash Investing, Capital Financing Activities 159 159 159 159 159 159 159 15						
Transfers from (to) Other Funds Advances Made on Long-Term Loans Net Cash Provided (Used) by Non-Capital Financing Activities Cash Flows from Capital and Related Financing Activities: Acquisition of Fixed Assets Proceeds from Sales of Equipment Principal paid on Long-Term Debt Interest Paid on Long Term Debt Residual Equity Transfers In Net Cash Provided (Used) by Capital and Related Financing Activities: Interest Interest 733 13 7 Net Increase (Decrease) in Cash and Cash Equivalents Beginning of Year Cash and Cash Equivalents-Beginning of Year Cash and Cash Equivalents-End of Year Noncash Investing, Capital Financing Activities Transfer Fixed Assets from(to) Gen Fixed Assets/Other Funds Acquisition of Fixed Assets through Capital Lease Assumption of Capital Lease from General Fund Total Noncash Investing, Capital Financing Activities	Residual Equity Transfer In					
Advances Made on Long-Term Loans Net Cash Provided (Used) by Non-Capital Financing Activities Cash Flows from Capital and Related Financing Activities: Acquisition of Fixed Assets Proceeds from Sales of Equipment Principal paid on Long-Term Debt Interest Paid on Long Term Debt Residual Equity Transfers In Net Cash Provided (Used) by Capital and Related Financing Activities Cash Flows from Investing Activities: Interest Interest Interest Acquisition of Fixed Assets Cash Equivalents Cash Equivalents Cash Equivalents Cash Equivalents-End of Year Cash and Cash Equivalents-End of Year Cash and Cash Equivalents-End of Sactivities Transfer Fixed Assets from (to) Gen Fixed Assets/Other Funds Acquisition of Fixed Assets through Capital Lease Assumption of Capital Lease from General Fund Total Noncash Investing, Capital Financing Activities	Residual Equity Transfer (Out)					
Net Cash Provided (Used) by Non-Capital Financing Activities	Transfers from (to) Other Funds					
Cash Flows from Capital and Related Financing Activities: Acquisition of Fixed Assets Proceeds from Sales of Equipment Principal paid on Long-Term Debt Interest Paid on Long Term Debt Residual Equity Transfers In Net Cash Provided (Used) by Capital and Related Financing Activities Cash Flows from Investing Activities: Interest Interest Acquisition of Fixed Assets from (by Gan Fixed Assets/Other Funds Acquisition of Fixed Assets through Capital Lease Assumption of Capital Lease from General Fund Total Noncash Investing, Capital Financing Activities **Total Noncash Investing, Capital Financing Activities** **Total Nonca	Advances Made on Long-Term Loans				159	
Cash Flows from Capital and Related Financing Activities: Acquisition of Fixed Assets Proceeds from Sales of Equipment Principal paid on Long-Term Debt Interest Paid on Long Term Debt Residual Equity Transfers In Net Cash Provided (Used) by Capital and Related Financing Activities Cash Flows from Investing Activities: Interest Inter	Net Cash Provided (Used) by Non-Capital					
Acquisition of Fixed Assets Proceeds from Sales of Equipment Principal paid on Long-Term Debt Interest Paid on Long Term Debt Residual Equity Transfers In Net Cash Provided (Used) by Capital and Related Financing Activities Cash Flows from Investing Activities: Interest I	Financing Activities				159	
Proceeds from Sales of Equipment Principal paid on Long-Term Debt Interest Paid on Long Term Debt Residual Equity Transfers In Net Cash Provided (Used) by Capital and Related Financing Activities Cash Flows from Investing Activities: Interest Interest Interest Interest Interease (Decrease) in Cash and Cash Equivalents Cash Equivalents Cash and Cash Equivalents-Beginning of Year Cash and Cash Equivalents-End of Year Cash and Cash Equivalents-End of Year Noncash Investing, Capital Financing Activities Transfer Fixed Assets from(to) Gen Fixed Assets/Other Funds Acquisition of Fixed Assets through Capital Lease Assumption of Capital Lease from Gen Long-Term Debt Accrued Interest Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities Transfer Fixed Assets from General Fund Total Noncash Investing, Capital Financing Activities 44 Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities \$ 44	Cash Flows from Capital and Related Financing Activities:					
Principal paid on Long-Term Debt Interest Paid on Long Term Debt Residual Equity Transfers In Net Cash Provided (Used) by Capital and Related Financing Activities Cash Flows from Investing Activities: Interest Interest Interest Interest Interease (Decrease) in Cash and Cash Equivalents Cash Equivalents Cash and Cash Equivalents-Beginning of Year Cash and Cash Equivalents-End of Year Cash and Cash Equivalents-End of Year Roncash Investing, Capital Financing Activities Transfer Fixed Assets from(to) Gen Fixed Assets/Other Funds Acquisition of Fixed Assets through Capital Lease Assumption of Capital Lease from Gen Long-Term Debt Accrued Interest Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities Total Noncash Investing, Capital Financing Activities * 44	Acquisition of Fixed Assets		(3,158)			
Principal paid on Long-Term Debt Interest Paid on Long Term Debt Residual Equity Transfers In Net Cash Provided (Used) by Capital and Related Financing Activities Cash Flows from Investing Activities: Interest Interest Interest Interest Interease (Decrease) in Cash and Cash Equivalents Cash Equivalents Cash and Cash Equivalents-Beginning of Year Cash and Cash Equivalents-End of Year Cash and Cash Equivalents-End of Year Roncash Investing, Capital Financing Activities Transfer Fixed Assets from(to) Gen Fixed Assets/Other Funds Acquisition of Fixed Assets through Capital Lease Assumption of Capital Lease from Gen Long-Term Debt Accrued Interest Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities Total Noncash Investing, Capital Financing Activities * 44	Proceeds from Sales of Equipment		532			
Interest Paid on Long Term Debt Residual Equity Transfers In Net Cash Provided (Used) by Capital and Related Financing Activities (2,626) Cash Flows from Investing Activities: Interest 733 13 7 Net Increase (Decrease) in Cash and Cash Equivalents (4,461) (83) 166 Cash and Cash Equivalents-Beginning of Year 20,379 869 420 Cash and Cash Equivalents-End of Year \$ 15,918 786 586 Noncash Investing, Capital Financing Activities Transfer Fixed Assets from(to) Gen Fixed Assets/Other Funds Acquisition of Fixed Assets through Capital Lease Assumption of Capital Lease from Gen Long-Term Debt Accrued Interest 44 Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities \$ 44	· ·					
Residual Equity Transfers In Net Cash Provided (Used) by Capital and Related Financing Activities (2,626) Cash Flows from Investing Activities: Interest 733 13 7 Net Increase (Decrease) in Cash and Cash Equivalents (4,461) (83) 166 Cash and Cash Equivalents-Beginning of Year 20,379 869 420 Cash and Cash Equivalents-End of Year \$15,918 786 586 Noncash Investing, Capital Financing Activities Transfer Fixed Assets from(to) Gen Fixed Assets/Other Funds Acquisition of Fixed Assets through Capital Lease Assumption of Capital Lease from Gen Long-Term Debt Accrued Interest 44 Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities \$44	· · ·					
Net Cash Provided (Used) by Capital and Related Financing Activities (2,626) Cash Flows from Investing Activities: Interest 733 13 7 Net Increase (Decrease) in Cash and Cash Equivalents (4,461) (83) 166 Cash and Cash Equivalents-Beginning of Year 20,379 869 420 Cash and Cash Equivalents-End of Year \$15,918 786 586 Noncash Investing, Capital Financing Activities Transfer Fixed Assets from(to) Gen Fixed Assets/Other Funds Acquisition of Fixed Assets through Capital Lease Assumption of Capital Lease from Gen Long-Term Debt Accrued Interest 44 Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities \$44	-					
Related Financing Activities (2,626) Cash Flows from Investing Activities: Interest 733 13 7 Net Increase (Decrease) in Cash and Cash Equivalents (4,461) (83) 166 Cash and Cash Equivalents-Beginning of Year 20,379 869 420 Cash and Cash Equivalents-End of Year \$15,918 786 586 Noncash Investing, Capital Financing Activities Transfer Fixed Assets from(to) Gen Fixed Assets/Other Funds Acquisition of Fixed Assets through Capital Lease Assumption of Capital Lease from Gen Long-Term Debt Accrued Interest 444 Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities \$44						
Cash Flows from Investing Activities: Interest 733 13 7 Net Increase (Decrease) in Cash and Cash Equivalents (4,461) (83) 166 Cash and Cash Equivalents-Beginning of Year 20,379 869 420 Cash and Cash Equivalents-End of Year \$15,918 786 586 Noncash Investing, Capital Financing Activities Transfer Fixed Assets from(to) Gen Fixed Assets/Other Funds Acquisition of Fixed Assets through Capital Lease Assumption of Capital Lease from Gen Long-Term Debt Accrued Interest 44 Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities \$44	• • •		(2.626)			
Interest 733 13 7 Net Increase (Decrease) in Cash and Cash Equivalents (4,461) (83) 166 Cash and Cash Equivalents-Beginning of Year 20,379 869 420 Cash and Cash Equivalents-End of Year \$15,918 786 586 Noncash Investing, Capital Financing Activities Transfer Fixed Assets from(to) Gen Fixed Assets/Other Funds Acquisition of Fixed Assets through Capital Lease Assumption of Capital Lease from Gen Long-Term Debt Accrued Interest 44 Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities \$44	related Financing Activities		(2,020)			
Net Increase (Decrease) in Cash and Cash Equivalents (4,461) (83) 166 Cash and Cash Equivalents-Beginning of Year 20,379 869 420 Cash and Cash Equivalents-End of Year \$15,918 786 586 Noncash Investing, Capital Financing Activities Transfer Fixed Assets from(to) Gen Fixed Assets/Other Funds \$ Acquisition of Fixed Assets through Capital Lease Assumption of Capital Lease from Gen Long-Term Debt Accrued Interest 44 Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities \$44	Cash Flows from Investing Activities:					
Cash Equivalents Cash and Cash Equivalents-Beginning of Year Cash and Cash Equivalents-Beginning of Year Cash and Cash Equivalents-End of Year Sasamption of Fixed Assets from General Fundt Accrued Interest Residual Equity Transfer from General Fundt Total Noncash Investing, Capital Financing Activities (4,461) (83) 166 (83) 166 20,379 869 420 786 586 786 586 786 586 786 586 786 7	Interest		733	13	7	
Cash Equivalents Cash and Cash Equivalents-Beginning of Year Cash and Cash Equivalents-Beginning of Year Cash and Cash Equivalents-End of Year Sasamption of Fixed Assets from General Fundt Accrued Interest Residual Equity Transfer from General Fundt Total Noncash Investing, Capital Financing Activities (4,461) (83) 166 (83) 166 20,379 869 420 786 586 786 586 786 586 786 586 786 7						
Cash and Cash Equivalents-Beginning of Year 20,379 869 420 Cash and Cash Equivalents-End of Year \$15,918 786 586 Noncash Investing, Capital Financing Activities Transfer Fixed Assets from(to) Gen Fixed Assets/Other Funds \$ Acquisition of Fixed Assets through Capital Lease Assumption of Capital Lease from Gen Long-Term Debt Accrued Interest 44 Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities \$44				()		
Cash and Cash Equivalents-End of Year \$ 15,918 786 586 Noncash Investing, Capital Financing Activities Transfer Fixed Assets from(to) Gen Fixed Assets/Other Funds \$ Acquisition of Fixed Assets through Capital Lease Assumption of Capital Lease from Gen Long-Term Debt Accrued Interest 44 Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities \$ 44	Cash Equivalents		(4,461)	(83)	166	
Noncash Investing, Capital Financing Activities Transfer Fixed Assets from(to) Gen Fixed Assets/Other Funds \$ Acquisition of Fixed Assets through Capital Lease Assumption of Capital Lease from Gen Long-Term Debt Accrued Interest 44 Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities \$ 44	Cash and Cash Equivalents-Beginning of Year		20,379	869	420	
Transfer Fixed Assets from(to) Gen Fixed Assets/Other Funds Acquisition of Fixed Assets through Capital Lease Assumption of Capital Lease from Gen Long-Term Debt Accrued Interest Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities \$ 44	Cash and Cash Equivalents-End of Year	\$	15,918	786	586	
Acquisition of Fixed Assets through Capital Lease Assumption of Capital Lease from Gen Long-Term Debt Accrued Interest 44 Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities \$ 44	Noncash Investing, Capital Financing Activities					
Assumption of Capital Lease from Gen Long-Term Debt Accrued Interest 44 Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities \$ 44	Transfer Fixed Assets from(to) Gen Fixed Assets/Other Funds	\$				
Accrued Interest 44 Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities \$ 44	Acquisition of Fixed Assets through Capital Lease					
Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities \$ 44	Assumption of Capital Lease from Gen Long-Term Debt					
Residual Equity Transfer from General Fund Total Noncash Investing, Capital Financing Activities \$ 44			44			
Total Noncash Investing, Capital Financing Activities \$ 44	Residual Equity Transfer from General Fund					
		\$	44			
(Cont)	3. 1				(Cont)	

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS Year Ended June 30, 1999 With Comparative Figures for June 30, 1998 (In Thousands)

			STATEMENT 7B (Cont MAIL,		
		RISK	FLEET	PRINT &	
	F	INANCING	SERVICES	RECORDS	
Cash Flows from Operating Activities:					
Operating Income (Loss)	\$	30,412	389	(170)	
Adjustments to Reconcile Operating Income (Loss)					
To Net Cash Provided by Operating Activities:			0.040	44.	
Depreciation		(24)	2,869	116	
Decrease (Increase) in Accounts Receivable Decrease (Increase) in Due from Other Funds		(36)	(44)	33	
Decrease (Increase) in Inventory		(965)	(520) 108	(55) 92	
Increase (Decrease) in Accounts Payable		(131)	113	210	
Increase (Decrease) in Due to Other Funds		(454)	202	(72)	
Increase (Decrease) in Long-Term Debt Payable		(19,035)	(98)	(12)	
Net Cash Provided (Used) by Operating Activities		9,791	3,019	154	
not easi Freducia (esca) by operating notivities		,,,,,	0,017		
Cash Flows from Non-Capital Financing Activities:					
Residual Equity Transfer In					
Residual Equity Transfer (Out)					
Transfers from (to) Other Funds		(37)	259		
Advances Made on Long-Term Loans					
Net Cash Provided (Used) by Non-Capital					
Financing Activities		(37)	259		
Out the state of t					
Cash Flows from Capital and Related Financing Activities:			(F 202)	(42)	
Acquisition of Fixed Assets			(5,302) 16	(42)	
Proceeds from Sales of Equipment Principal paid on Long-Term Debt			(1,977)	(92)	
Interest Paid on Long Term Debt			(259)	(20)	
Residual Equity Transfers In			10,564	(20)	
Net Cash Provided (Used) by Capital and			10,001		
Related Financing Activities			3,042	(154)	
			-7	(1-1)	
Cash Flows from Investing Activities:					
Interest		1,041	351	39	
Net Increase (Decrease) in Cash and					
Cash Equivalents		10,795	6,671	39	
·					
Cash and Cash Equivalents-Beginning of Year		27,856	3,316	642	
Cash and Cash Equivalents-End of Year	\$	38,651	9,987	681	
Noncash Investing, Capital Financing Activities					
Transfer Fixed Assets from(to) Gen Fixed Assets/Other Funds	\$		744	6	
Acquisition of Fixed Assets through Capital Lease			8,683	55	
Assumption of Capital Lease from Gen Long-Term Debt					
Accrued Interest			372	18	
Residual Equity Transfer from General Fund			1,322		
Total Noncash Investing, Capital Financing Activities	\$		11,121	79	
				(Cont)	

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS

Year Ended June 30, 1999 With Comparative Figures for June 30, 1998 (In Thousands)

STATEMENT 7B (Cont)

		•	TOTALS		
		OTHER			
	MIS	CELLANEOUS	1999	1998	
Cash Flows from Operating Activities:					
Operating Income (Loss)	\$	1,306	31,414	4,350	
Adjustments to Reconcile Operating Income (Loss)					
To Net Cash Provided by Operating Activities:					
Depreciation		13	4,520	3,128	
Decrease (Increase) in Accounts Receivable			(38)	(91)	
Decrease (Increase) in Due from Other Funds		43	(2,185)	(2,445)	
Decrease (Increase) in Inventory		6	290	(235)	
Increase (Decrease) in Accounts Payable		(5)	137	3,243	
Increase (Decrease) in Due to Other Funds		44	(3,298)	433	
Increase (Decrease) in Long-Term Debt Payable		4 407	(19,133)	7,848	
Net Cash Provided (Used) by Operating Activities		1,407	11,707	16,231	
Cash Flows from Non-Capital Financing Activities:					
Residual Equity Transfer In				3,059	
Residual Equity Transfer (Out)		(1.1.1-)	(222)	(513)	
Transfers from (to) Other Funds		(1,115)	(893)	241	
Advances Made on Long-Term Loans			159	(928)	
Net Cash Provided (Used) by Non-Capital		(4.445)	(70.4)	4.050	
Financing Activities		(1,115)	(734)	1,859	
Cash Flows from Capital and Related Financing Activities:					
Acquisition of Fixed Assets		(31)	(8,533)	(6,087)	
Proceeds from Sales of Equipment			548	181	
Principal paid on Long-Term Debt			(2,069)	(1,502)	
Interest Paid on Long Term Debt			(279)	(241)	
Residual Equity Transfers In			10,564	47	
Net Cash Provided (Used) by Capital and					
Related Financing Activities		(31)	231	(7,602)	
Cash Flows from Investing Activities:					
Interest		13	2,197	1,945	
Net Increase (Decrease) in Cash and					
Cash Equivalents		274	13,401	12,433	
Cash and Cash Equivalents-Beginning of Year		865	54,347	41,914	
Cash and Cash Equivalents-End of Year	\$	1,139	67,748	54,347	
Noncash Investing, Capital Financing Activities					
Transfer Fixed Assets from(to) Gen Fixed Assets/Other Funds	\$		750	(501)	
Acquisition of Fixed Assets through Capital Lease			8,738	1,603	
Assumption of Capital Lease from Gen Long-Term Debt				(4,616)	
Accrued Interest			434		
Residual Equity Transfer from General Fund			1,322	2,594	
Total Noncash Investing, Capital Financing Activities	\$		11,244	(920)	